THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.23580 OF 2007

Dated 6th November, 2007

Between

M/s BOC India Limited …Petitioner

And

The Commercial Tax Officer and
Two others …Respondents

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.23580 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The case of the petitioner is that appeal filed by him is pending before the Sales Tax Appellate Tribunal, Visakhapatnam and pending appeal, he filed a stay application before the third respondent, which has been rejected by the third respondent. The petitioner submits that after filing the appeal, he has paid 50% of the disputed tax. As the first respondent is insisting for payment of the disputed demand by issuing the impugned notice dated
20-07-2007 and contemplating coercive steps, pending disposal of the appeal before the Tribunal, he filed this writ petition seeking stay of collection of the disputed demand.

Since the petitioner has already deposited 50% of the disputed tax, we direct the petitioner to deposit 25% of the interest and penalty, within a period of four weeks. On deposit of such amounts, no further coercive steps shall be taken against the petitioner till disposal of the appeal pending before the Tribunal.

The writ petition is accordingly disposed of. No order as to costs.

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Bilal Nazki,J

Dated 6th November, 2007

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Ramesh Ranganathan,J

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